

# Instructions for Form BR-42

## Application for Filing Extension

For use in preparing  
**2009** Returns

The City of Columbus administers the municipal income tax for Columbus, Brice, Canal Winchester, Groveport, Harrisburg, Marble Cliff and Obetz.

It is important that a completed return be filed on or before the due date as prescribed by Columbus City Codes. The Code states that "The City Auditor shall have the authority to extend the time for filing of the annual return, provided the request of the taxpayer for extension is made in writing and received on or before the original due date of the return. The extension period requested may not exceed six (6) months or the last day of the month following the month of any extension granted by the Federal Internal Revenue Service as prescribed under O.R.C. §718.05." If an extension has been requested of or granted by the Internal Revenue Service and you are unable to prepare an accurate return for filing on the due date, this form must be filed and the tax thereon paid by the date the return is normally due.

### Part 1: Account Information

1. Please enter the information in the spaces provided for name, current address and EIN/FID number.
2. Check the appropriate box that corresponds to the filing status of the business.
3. List the city or cities of income where business is being conducted. If you are conducting business in a municipality not listed in Part 2, be sure to also list the city or cities in the spaces provided.

### Part 2: Extension Information

Column 1 - Enter estimated total taxable income.

TAX RATE - Use tax rate as indicated on appropriate city line.

For those taxpayers filing calendar year returns the blended rate to be used for annualized tax is 2.125%, which will result in the appropriate tax due.

For income earned prior to 10/1/09 the tax rate to be applied is 2.0%. (example: rental property sold prior to 10/1/09). Please provide detailing documentation with the 2009 annual return.

For fiscal year-end filers the following chart is to be utilized in selecting the appropriate blended rate:

<u>Fiscal Year Ending</u>	<u>Tax Rate</u>
31-Oct-09	2.042
30-Nov-09	2.083
31-Dec-09	2.125
31-Jan-10	2.167
28-Feb-10	2.208
31-Mar-10	2.250
30-Apr-10	2.292
31-May-10	2.333
30-Jun-10	2.375
31-Jul-10	2.417
31-Aug-10	2.458
30-Sep-10	2.500

Column 2 - Enter the estimated tax due - Column 1 multiplied by appropriate tax rate.

Column 3 - Enter all city tax paid on your current estimate and/or any overpayment credits.

Column 4 - Enter net tax due - Column 2 minus Column 3.

Total all net tax due and enter in the "Payment" box.

### Signature

The signature on Form BR-42 shall be that of an officer of the corporation or member of a partnership, or the person or firm employed to complete the annual return.

Payment accompanying this request must be an amount equal to the additional liability as shown on the face of this form plus the unpaid balance, if any, on the original declaration. Interest accrues on the unpaid balance from the original due date.

*FOR ADDITIONAL INFORMATION CALL (614) 645-8328.*